

Registered Charity Number 1164034



**Report of the Trustees
and the Unaudited Financial Statements
for the Period Ended 31st May 2023
for Samuel's Charity**

Registered Charity Number – 1164034
Registered Scottish Charity Number - SC050492
Company Registered Number – 09829049

Principal office address – 19 Haldene, Two Mile Ash, Milton Keynes, MK8 8HS
Registered address – Aurora House, Deltic Avenue, Milton Keynes, MK13 8LW

www.samuelscharity.co.uk

Samuels Charity

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Samuels Charity exists to support children and young people who are dying or in long term care in Hospital or at Home.

We work to add value to underfunded NHS provision and fund and project manage the transformation of the child's experience (in the Hospital ward and in their own home). We support parents and facilitate peer support.

We make a difficult and painful experience less scary, and support better care and recovery where possible.

That's everything from the decoration of the ward/bedroom and child friendly aesthetics, to the provision of painkilling equipment, games consoles and recreational support, to improving the quality of food and a child friendly menu - and to supporting parents and families as part of that process.



Charity Trustees during 2022-23 were as follows:

Martin Leib (chair of trustees)

Karen G Jeffries

Laura E May (resigned 1.6.22)

Tillie L Mortier-Young

John Dale was appointed 19.6.23

**The Charity is a Company Limited by Guarantee
and its governing document is its
Memorandum and Articles of Association**

Testimonials from parents

"Sam's wishes for helping others is so selfless and incredible and I can tell you, he would be so proud of what you're doing. It was a long day today with a few extra bloods to be done too and having something to focus on between the nasties was incredibly helpful."

It made a fantastic difference to Jenny and to us as a family to know you guys were there for us at the most horrible time of our lives. Thank goodness we got through it but it was such a comfort to have your support.

TRUSTEES REPORT

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present the annual report together with the financial statements of the charity for the period ended 31st May 2023, including our accountants (unaudited) report for that period. The Board had amended the financial year for the charity from the previous calendar year and this period under report is covers the 17 months period from 1st January 2022 to 31st May 2023.

In preparing this, their seventh annual report, the Board of Trustees have noted the guidance set down by the Charities Commission regarding public benefit and have adopted the provisions of the Statement of Recommend Practice (SORP) 'Accounting and Reporting by Charities' issued in January 2019.

Our Mission

Is to express and act on 9-year-old Samuel's heartfelt desire to make being in hospital so much better for other children than it was for him; it was literally his dying wish. We want to positively transform the experience of every child having to face the challenge and distress of long-term care in hospital, including end of life care., or of those needing care at home between or after bouts of treatment.

We especially want to support children (and their parents and families) in underfunded hospitals and children's wards by challenging accepted practice, improving the ward and their personal environment, and providing recreational as well as pain relieving equipment, alongside access to Wi-Fi, games consoles and sensory equipment. In the same way we want to support seriously and terminally ill children and their families where they are in the scary situation of needing care at home where the child remains fragile and vulnerable and there is not the back up of a hospital and very little care in the community or effective transition between the two.

We want to help children in hospital feel loved and cared for, reassured and supported for who they are as individuals. We want hospitals for them and their parents to be less scary, more caring and we want the children to feel loved and special at a really difficult time, including where they need that care at home. We want to do that for as many children we can and especially where we can make the most difference. We want to add value and be a catalyst to positive change.

Our Vision

Is to change and transform the experience of children everywhere, who are in the sort of situation Samuel was in, being treated for a long term or life limiting or life ending illness., whether in Hospital or at Home.

We want our country to provide the best care in the world for such children and young people and we want to challenge poor practice and champion best practice – and roll up our sleeves to help deliver that.

And we want what happens here to be a beacon and an example to other countries and other hospitals and communities all over the world.

Our values

- ✓ Affirming and Positive
- ✓ Person Centred
- ✓ Child and family centred
- ✓ Listening and Learning
- ✓ Determined and Persistent
- ✓ Celebrating difference and diversity
- ✓ Committed to quality and excellence
- ✓ Collaborative and partnership-based solutions
- ✓ Outcome focused

The formal objective of the Charity as stated within our constitution and agreed with the Charities Commission is:

"The relief of sickness amongst children and of those in need by reason of ill health, through injury or abuse, by the provision of auxiliary services aimed at increasing patients' welfare and providing support to patients' families, including, but not limited to the provision of equipment, amenities for patients, their families and medical staff."

Our seventh annual report – for 2022-23 (Period ended 31st May)

A period of determined progress in a challenging environment and a growing future resolve.

Introduction and background

We were established in 2015 and registered as a Charity Limited by Guarantee on 20th October 2015.

The Charity was conceived and established very much out of the experience of Samuel, just nine years old, who was fighting cancer in a hospital ward and was struggling more than he needed to because of the quality of his in hospital experience.

Samuel was a remarkable young man. His big concern, especially when he knew he was dying, was to improve that experience for all the other children in every children's hospital in the UK. So, Samuel's Charity was born from Samuel's dying experience and the mission remains the same, to positively transform the experience of every child having to face the challenge and distress of long-term care in hospital, including end of life care. He was bored, anxious, at times depressed, in pain, feeling desperately sick, hating the food, the mouldy showers, the lack of stimulation the lack of focus on anything other than medical treatment and his illness. He was very concerned to help other children to feel more loved and better cared for - and so are we.

What is clear is firstly that underfunded NHS hospitals lack the funding and the resources, including nursing and play co-ordinator time, to make the simple changes that make such a big difference. And secondly there is little provision for such children at home, between and after bouts of treatment – and that transition arrangements between home and hospital are disjointed and less than satisfactory. We know that person-centred approaches alongside a transformation of the ward environment can hugely improve the experience of those who are dying and speed the recovery and promote the support of those who need long term care and can recover. Indeed, it almost certainly saves lives too!

These are some of the things we do to develop a much more child-friendly environment and experience:

In Hospital

- Changing sterile and unappealing ward walls into fun designs and colours
- Working with ward managers and catering teams to improve the quality and type of food
- Providing Accuvein machines to relieve pain and support sleep and relaxation
- Provide sensory equipment to reduce anxiety and support mental health
- Provide recreational equipment like tablets and x-boxes and the Wi-Fi to run them to support engagement and combat boredom
- Provide cross ward engagement opportunities to improve socialisation and combat loneliness
- Provide proper beds for parents to use to support their child.
- Providing goody bags with Tangles and small presents as part of their welcome experience to the ward
- Provide projection equipment and ceiling decoration for those confined to lying on their back much of the time
- Asking children what small things would make a difference to them and sourcing them.

At Home

- Providing co-ordination of transition arrangements
- Working with parents and children at Home to support care and support at a scary time
- Support home adaptation and ensuring a positive and safe care environment
- Providing connectivity and games consoles etc to ensure the child is connected to friends, family, school and other positive relationships
- Providing emotional support and including volunteer visitors and peer support from parents who have worn the T shirt and can help and advise



An average ward “full intervention” costs around £42,000 and benefits 2500 children at a cost of less than £17 per child. 70% of those inputs will have continuing benefits for several years afterwards and typically ongoing input in years 2 and 3 will be around £10,000 per year. That means that a three-year intervention by Samuels Charity will cost around £62,000 and benefit 7500 children – a cost per child of just £8.27. Hugely important changes and outcomes for a small amount of money, but money which the NHS does not have, and deployed with our expertise and lived experience so as to bring optimum benefits.

Equally, it costs us around £40,000 to provide an At Home Care co-ordinator to support a caseload of 20 children/young people at a time, around 200 throughout the year. There is a real shortage of home support and while families love having their child back with them, its also a scary time and parents feel insecure and are often left very much on their own, to care for a very sick child. Support from our At Home Co-ordinator and from Samuels Charity, makes all the difference.

We work with hospitals and communities where there is no such support available. We do not duplicate and do not fund for hospital charities, whose focus is often around infrastructure and expensive treatment equipment, and provide the At Home service where there is no such service. Sadly, that leaves a lot to do.

Testimonial from a volunteer

It was amazing to see the difference Samuels Charity makes to children and families when its such an anxious and scary time. It was a huge privilege to help.

Pandemic and further Economic impacts

Our experience of Covid was that it severely impacted our main methods of fundraising – via sponsored events and challenges – and reduced our income expectations enormously.

That has been further challenged by the economic and energy crises which have created a huge challenge for charities and especially for smaller ones like ours, where a large proportion of our funding is community based.

What that has done is to make us look at a better more robust and more diverse funding mechanism and to develop the work of the charity as a response, including looking more at the value of peer and other virtual support. We decided to turn the challenges of Covid into an opportunity to develop and to support more children. It has been more of a struggle than we hoped but we can now see the traction and momentum gained. In this report we will share some of our future plans and ambitions.

Structure, Governance and management

Trustees are approached personally, or advertised for. We have a clear process for recruitment, application, approval or rejection, induction/onboarding and development. A duly completed application form is required, including references, and a role and person specification is clearly outlined. All trustees are DBS checked (as are staff and volunteers) in line with our safeguarding and equal opportunities policies. Trustees are supplied with appropriate information ahead of their considered application for Trusteeship; they are appointed and supported in line with the charity constitution, the good trustee guide and other legislative guidance.

The Board of Trustees meets six times per year (3 face to face and 3 virtually) to fulfil their role in overseeing and directing the affairs of the charity, ensuring that it is well-run and delivers the charitable outcomes for which it is established. One of those meetings is an annual strategy day, when the Trustees review the overall strategy for the charity, including where we work and what we need to provide and offer. Trustees are committed to the Nolan principles of selflessness, integrity, objectivity, accountability, honesty and leadership. We currently have four Trustees and aim to add three more during the year, especially across finance, legal matters and senior paediatric.

We tried to develop our community fundraising by bringing in a part time fundraiser but that didn't work out in the period under report. From July 2023 decided our part-time CEO would go full time and take over the community fundraising within their role, supported by our very experienced part-time Development Director (10 hrs per week) In 2023-24 we will again seek to recruit a fundraiser as part of our income diversity planning. We have part time volunteer book-keeping and admin to help support us and two growing volunteer fundraising teams in Milton Keynes and South London.

Our CEO/founder has extensive Marketing experience and our Development Director has a great track record and has previously run several charities as CEO.

As part of our development planning we now produce a two-year strategy set into a five year frame of ambition, together with a two year operational plan and fundraising plan. A rolling 12 month cash flow is maintained to ensure sustainability and advance finance planning.

Infrastructure and systems

In alignment with our current strategy and development ambitions we have added a CRM system for service monitoring and fundraising and use share-point to support good information sharing and joint working. We work remotely most of the time but have regular virtual Team Meetings and come together for one day per month face to face to maintain relationships and mutual accountabilities.

The aim is to balance growth and prudence, ambition and sustainability, and to ensure the systems and processes are developed in line with and slightly ahead of, those developments.

"So fab, thank you. Thank you so much for my iPad, hospital visits won't be so boring or tough from now on" A child.

2022-3 activity and provision

Hospital Intervention and Collaboration Programme

Despite more of a struggle for income than we had expected, we still managed a wide range of inputs to support thousands of children. We always work to make best use of our limited resources. Even a little can make a big difference.

We decided to focus our efforts on two hospitals: St Georges Tooting, Wandsworth, (where we have a long association) and Milton Keynes University Hospital – where there is need for intervention. We worked hard to reduce costs and overheads and to make sure that we were as effective – and cost-effective – as possible.

We had hoped to undertake at least one “full intervention” during this time but lack of funds meant that we used what we had to work in a number of smaller ways to make as much difference as we could. However, we were encouraged to receive some additional grant funding and our corporate support is increasing too.

The charity provided entertainment equipment including computer consoles, iPads and Android Tablets, DVD players, TV's, games and various other items for entertainment which was otherwise unavailable due to its cost to the children's wards, including at St George's Hospital in London and Milton Keynes Hospital. We also provided several overnight beds for parents living on the wards with their sick child.

Refer a Child Programme/At Home service

We also further supported individual children that are going through treatment in the UK, either on a ward or at home, helping children who would otherwise not be able to have a gift without our support. Typically, a child will want and need an iPad or Tablet, a portable games console or other similar gift that they can use while travelling, on the wards or at home. There were 9 children in 2022-23 who received a personal gift through this campaign. We want to further expand this provision and turn it into a developed **At Home Service** so that we have such provision – and the transition integration support – wherever we are working. Our first At Home Project launches in January 2024.

As with the Hospital Intervention Programme, bringing some respite to the constant fear, worry and pain makes each day that little bit more acceptable and, with a more positive feeling, the children have a stronger and more resilient outlook. Reducing stress helps recovery – for children and for families, who feel more supported and less on their own.

2023-24 Provision – and other forward developments

The Charity has worked to increase provision during 2022-3 on its previous funding model and income for 2022-23 is at £81,777 and back up to pre Covid levels helping us to maintain provision levels and begin to expand them. 2023-24 projections are to lift income to around £140,000 and Expenditure to £115,000 – a £25,000 surplus - and maintain 3 months reserve.

Trustees remain concerned to move forward with a stronger ambition to help more children and to build our resources and fundraising to take us to the next level but are realistic about the challenge. That includes building a pipeline of funding from grant making trusts and statutory sources and to add capacity in line with development. Our aim is to have a community and corporate fundraiser, at least part time, in Milton Keynes and S London next financial year and will launch our Wandsworth based At Home Service in January 2024, as the first of several more over the next five years.

We are concerned to grow and meet the huge and increasing level of need in the context of a grossly underfunded NHS and shortfalls in local authority provision. We know our specific focus is much needed and highly effective – and provides a very positive return on investment for children. We are working to ensure we can evidence what we know informally that our interventions save substantially more money than they cost. We expect that to make a case for local funding from our Hospital partners and as part of a social impact statement.

Provision in 2023-24 and beyond – In Hospital and At Home Services

By diversifying our income and steadily and realistically increasing our resources we plan to provide over £100,000 worth of direct support and including Hospital and At Home interventions where they will make the most difference.

We aim to bring in a total of £140,000 of income. That will be made up of £10,000 from statutory support, including CCG and health and Social Care, £25,000 from grants and trusts, £35,000 from Corporates and business, £60,000 from community events and sponsored challenges and £10,000 of traded income. We aim to develop capacity to deliver that on an incremental basis.

That means we will directly and positively affect the experience of at least 6000 children in 2023/24.

We are also convening a meeting of aligned providers early in 2024 to share good practice and to map gaps and agree ways of addressing those going forward.

In order to ensure sustainability and viability for the charity we will maintain a reserve of 3-6 months expenditure and deploy the balance of funding to maximum effect and impact.

Going forward

- We will aim then to grow by one location per year at a cost of around £60,000 additional (In Hospital and At Home) in each of the next three years 2024 – 27.
- We want to expand our footprint and to offer services, within 10-15 years, in every country of the UK and in those hospitals and situations which most need our help and intervention. We will explore a “franchise and sharing” model to do so.
- We will work to map where there is the greatest need, (its difficult to find information from the NHS and its unfortunately not readily available but needs to be). One of our aims is to secure some funding towards that mapping and research. See above.
- We are developing collaborative links with companies and manufactures to produce a “ Sambox” (to cover/encase distressing and scary blood, Chemo and plasma bags hanging next to a child’s bed) with a coloured box with a superhero or unicorn, butterfly etc image to ‘power’ that child towards better health and experience. That will be in production in 2024 and we hope it will provide a tradeable income too.
- We are looking to commission a mobile sensory room to enable children to “escape” from the ward in a soundproofed and sensory environment that can be erected and moved to fit the needs of children and the ward regime. That will cost around £10,000. Again, the prototype will be in place in 2024.
- We want to develop a campaigning arm to challenge poor practice and support positive change
- We want to help develop collaborative working, including among children’s nurses and NHS play professionals across regions and nationally to share best practice and helpful ways forward
- We want to grow by between 20% and 30% per annum to make as much difference as we can.

Fundraising

Fundraising

As indicated already, our previous fundraising approach had been to raise funds primarily through challenge events and sponsorship and especially relying upon the prodigious personal efforts of our founder, Martin Leib. We realised that this was not a realistic or helpful approach if we wanted to expand – which we do.



Given our level of resource and the fundraising environment, raising the sum of £47,977 last year, largely from such activities, was a creditable performance but will not sustain ambition or develop the Charity going forward. Our plans are about diversification as much as careful expansion.

We undertook challenge events such as obstacle courses, 10K runs, Skydives and similar events. The charity also had many members of the public take part in similar events, as well as receiving donations from members of the public and support from a growing number of local Corporate organisations.

We have just redeveloped our corporate pipeline and have created a corporate brochure to support that development. We continue to invest in bids to grant making trusts, especially as our At

Home Services develop and hope to leverage some Statutory support as well as increasing traded income through recycling schemes and sales of goods. We were delighted to receive support from The Albert Hunt Trust and from Milton Keynes Community Foundation, among others.

Future fundraising development will further diversify our income streams and ensure sustainability and a working reserve to support the development of the charity and the increase of its provision. Provision will always be aligned with our income and subject to funding.

Financial Review

2022-23

As indicated above the period under report remained challenging and, in some ways, more so than we had expected. Our newly recruited community fundraiser struggled event to break even and we reluctantly agreed to part company, turning instead to our CEO to shoulder the bulk of the fundraising, supported by Our Development Director. However, we were encouraged to receive more traction on applications to Grant making Trusts – especially for our At Home Project now launching in S London in January 2024. There's also a groundswell of community support too and we can see good progress.

Income for the period under report was £81,777; expenditure was £91,706 and that left us with a deficit of £9,929 for the period. The whole of that funding was unrestricted funding and, with an incoming sum of unrestricted funding from the previous year of £21,309 meant that our reserve at period end was £11,380, cash at bank on 31.05.23 was £13,031.

That level of reserve last year constituted 5 months running costs and exceeded the minimum reserve policy at that time of £5,000.

2023- 24

Our reserve policy is to maintain free reserves equivalent to 3-6 months running costs, to ensure sustainability and our ability to respond to emerging need. That provides a platform for further development in 2024-5 and beyond. Our budget in 2023-24 provides for £113,000 of expenditure and a surplus of £25,000.

As indicated above we aim to ensure a diversified income stream across Statutory, Grant, Corporate and Community income and to invest in each of those streams as part of our strategic and fundraising plan.

We have invested in additional skills and resources and are confident of the direction and pace of forward development and keen to secure partners and funders at all levels to help us to make vital interventions and contributions to the care and support of children who are dying or in long term care.

Statement of Trustees Responsibilities

The trustees (who are also the directors of Samuel's Charity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Name: Martin Leib (chair)



06/11/2023

Signature

Date

Independent Examiner's Report to the Trustees of
SAMUEL'S CHARITY

Independent examiner's report to the trustees of SAMUEL'S CHARITY ('the Company')

I report to the charity trustees on my examination of the accounts of the Charitable Company for the period 1st January 2022 to 31st May 2023 which are set out on pages 13 to 18.

Responsibilities and basis of report

As the charity's trustees of the Charitable Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Suzanne Spicer

Suzanne Spicer
FCA
Spicer & Co UK Limited
Staple House
5 Eleanor's Cross
Dunstable
Bedfordshire
LU6 1SU

Date: 6 November 2023

SAMUEL'S CHARITY

Statement of Financial Activities for the Period 1st January 2022 to 31st May 2023

	Notes	01.01.22- 31.05.23 Unrestricted funds £	01.01.21- 31.12.21 Unrestricted funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		72,774	47,977
Grants		9,000	-
Interest receivable		3	-
		<hr/>	<hr/>
		81,777	47,977
 EXPENDITURE ON			
Charitable activities			
Charitable activities		56,793	42,320
Management and support costs		33,341	1,515
Finance costs		709	96
Governance costs		863	1,020
		<hr/>	<hr/>
Total		91,706	44,951
		<hr/>	<hr/>
NET (OUTGOING)/INCOMING RESOURCES		(9,929)	3,026
 RECONCILIATION OF FUNDS			
Total funds brought forward		21,309	18,283
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		11,380	21,309

CONTINUING OPERATIONS:

All income and expenditure derive from continuing activities.

All gains and losses recognised in the period are included above.

SAMUEL'S CHARITY

Balance Sheet At 31 May 2023

	Notes	31.05.23 Unrestricted funds £	31.12.21 Unrestricted funds £
CURRENT ASSETS			
Debtors	3	503	
Cash at bank		<u>13,031</u>	<u>22,329</u>
		13,534	22,329
CREDITORS			
Amounts falling due within one year	4	(2,154)	(1,020)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>11,380</u>	<u>21,309</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,380</u>	<u>21,309</u>
		<u> </u>	<u> </u>
NET ASSETS		<u>11,380</u>	<u>21,309</u>
FUNDS	5		
Unrestricted funds		<u>11,380</u>	<u>21,309</u>
TOTAL FUNDS		<u>11,380</u>	<u>21,309</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies for the period ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



.....
M Leib - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011, and the Companies Act 2006. The financial statements have been prepared on a going concern basis under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

SAMUEL'S CHARITY

Notes to the Financial Statements - continued for the Period Ended 31 May 2023

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 May 2023 nor for the year ended 31 December 2021.

Trustees' expenses

	31.05.23 £	31.12.21 £
Trustees' expenses	<u>-</u>	<u>-</u>

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.05.23 £	31.12.21 £
VAT due from HMRC	<u>503</u>	<u>-</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.05.23 £	31.12.21 £
Taxation costs	1,134	-
Accruals and deferred income	<u>1,020</u>	<u>1,020</u>
	<u>2,154</u>	<u>1,020</u>

5. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.05.23 £
Unrestricted funds			
General fund	21,309	(9,929)	11,380
	<u>21,309</u>	<u>(9,929)</u>	<u>11,380</u>
TOTAL FUNDS	<u>21,309</u>	<u>(9,929)</u>	<u>11,380</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,777	(91,706)	(9,929)
	<u>81,777</u>	<u>(91,706)</u>	<u>(9,929)</u>
TOTAL FUNDS	<u>81,777</u>	<u>(91,706)</u>	<u>(9,929)</u>

SAMUEL'S CHARITY

Notes to the Financial Statements - continued for the Period Ended 31 May 2023

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	18,283	3,026	21,309
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>18,283</u>	<u>3,026</u>	<u>21,309</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,977	(44,951)	3,026
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>47,977</u>	<u>(44,951)</u>	<u>3,026</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 May 2023.

7. STAFF COSTS

	31.05.23 £	31.12.21 £
Wages and Salaries	9,333	-
	<hr/>	<hr/>
	9,333	

The average number of employees during the year was as follows:

	31.05.23	31.12.21
Fundraising	1	0
	<hr/>	<hr/>

No employee received emoluments in excess of £60,000. Non-PAYE staff costs amounted to £31,093 (2021-£8,892).